

**STATE OF HAWAII  
INSURANCE DIVISION**

**2014 ANNUAL FILING REQUIREMENTS**

**(Due in 2015)**

**For ALL LICENSED Life, Accident and Health Insurers in Hawaii**

The following forms must be downloaded --- hard copies are not mailed.

	Document Description	Form #	Paper Size	# of Page(s)
1.	Annual Filing Requirements - Life, Accident and Health Insurers	N/A	Letter	14
2.	2014 Annual Premium Tax Statement	314	Legal	6
3.	2015 Monthly Premium Tax Statements	323	Letter	14
4.	Hawaii Investments	322	Legal	2

**The forms are available on the same website as the Annual Filing Requirements:**

<http://cca.hawaii.gov/ins/insurers/annual-filing-instructions-and-tax-forms/>

If you have any questions regarding the filings, refer to NOTE A for the proper contact person.

**LIFE, ACCIDENT AND HEALTH INSURERS  
(LICENSED IN HAWAII)**

**COMPANY NAME:** \_\_\_\_\_ **NAIC Company Code:** \_\_\_\_\_  
**Contact:** \_\_\_\_\_ **Telephone:** \_\_\_\_\_  
**REQUIRED FILINGS IN THE STATE OF:** HAWAII **Filings Made During the Year 2015**

(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*		(5) DUE DATE(S)	(6) FORM SOURCE**	(7) APPLICABLE NOTES (A-K apply to all filings)	
			Domestic					Foreign
			State	NAIC				State
		<b>I. NAIC FINANCIAL STATEMENTS</b>			<b>Foreign Insurers do not need to file these items with Hawaii.</b>			
	1	Annual Statement (8 ½"x14")	2	EO		3/1	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E27)	2	EO		3/1	NAIC	
	2	Quarterly Financial Statement (8 ½" x 14") Include the Printed Investment Schedule detail (Pages QE01-QE13)	2	EO	<b>Please do not file.</b>	5/15, 8/15, 11/15	NAIC	
	3	Separate Accounts Annual Statement (8 ½"x14")	2	EO		3/1	NAIC	If applicable
		<b>II. NAIC SUPPLEMENTS</b>			<b>Skip to Section V For State Filings.</b>			
	10	Accident & Health Policy Experience Exhibit	2	EO		4/1	NAIC	
	11	Analysis of Annuity Operations by Lines of Business	2	EO		4/1	NAIC	
	12	Analysis of Increase in Annuity Reserves During Year	2	EO		4/1	NAIC	
	13	Credit Insurance Experience Exhibit	2	EO		4/1	NAIC	
	14	Health Care Exhibit (Parts 1, 2 and 3) Supplement	2	EO		4/1	NAIC	
	15	Health Care Exhibit's Allocation Report Supplement	2	EO		4/1	NAIC	
	16	Interest Sensitive Life Insurance Products Report	2	EO		4/1	NAIC	
	17	Investment Risk Interrogatories	2	EO		4/1	NAIC	
	18	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit	2	EO		4/1	NAIC	
	19	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form	2	EO		4/1	NAIC	
	20	Long-Term Care Experience Reporting Forms	2	EO		4/1	NAIC	
	21	Management Discussion & Analysis	2	EO		4/1	Company	
	22	Medicare Supplement Insurance Experience Exhibit	2	EO		3/1	NAIC	
	23	Medicare Part D Coverage Supplement	2	EO		3/1, 5/15, 8/15, 11/15	NAIC	
	24	Risk-Based Capital Report	2	EO		3/1	NAIC	
	25	Schedule SIS	2	N/A		3/1	NAIC	
	26	Supplemental Compensation Exhibit	N/A	N/A		N/A	N/A	
	27	Supplemental Schedule O	2	EO		3/1	NAIC	
	28	Trusted Surplus Statement	2	EO		3/1, 5/15, 8/15, 11/15	NAIC	
	29	Workers' Compensation Carve-Out Supplement	2	EO	3/1	NAIC		
	30	Supplemental XXX/AXXX Reinsurance Exhibit	2	EO	4/1	NAIC	Note N	
		<b>Actuarial Related Items</b>						
	31	Actuarial Certification Related Annuity Nonforfeiture Ongoing Compliance for Equity Indexed Annuities	2	EO	3/1	Company		
	32	Actuarial Certification Related to Hedging required by Actuarial Guideline XLIII	2	EO	3/1	Company		
	33	Actuarial Certification Related to Reserves required by Actuarial Guideline XLIII	2	EO	3/1	Company		
	34	Actuarial Certification regarding use 2001 Preferred Class Table	2	EO	3/1	Company		
	35	Actuarial Memorandum Related to Universal Life with Secondary Guarantee Policies required by Actuarial Guideline XXXVIII 8D	2	N/A	4/30	Company	Note Z	
	36	Actuarial Opinion	2	EO	3/1	Company		

**DOCUMENTS SUBMITTED TO THE HAWAII INSURANCE DIVISION WHICH ARE NOT REQUIRED TO BE FILED (NOT ON OUR LIST) WILL BE DESTROYED WITHOUT REVIEW.**

**LIFE, ACCIDENT AND HEALTH INSURERS  
(LICENSED IN HAWAII)**

**COMPANY NAME:** \_\_\_\_\_ **NAIC Company Code:** \_\_\_\_\_  
**Contact:** \_\_\_\_\_ **Telephone:** \_\_\_\_\_  
**REQUIRED FILINGS IN THE STATE OF:** HAWAII **Filings Made During the Year 2015**

(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*		(5) DUE DATE(S)	(6) FORM SOURCE**	(7) APPLICABLE NOTES (A-K apply to all filings)	
			Domestic					Foreign
			State	NAIC				State
		II. NAIC SUPPLEMENTS (Continued)			Foreign Insurers do not need to file these items with Hawaii.  Please do not file.  <u>Skip to Section V For State Filings.</u>			
	37	Actuarial Opinion on X-Factors	2	EO		3/1	Company	
	38	Actuarial Opinion on Separate Accounts Funding Guaranteed Minimum Benefit	2	EO		3/1	Company	
	39	Actuarial Opinion on Synthetic Guaranteed Investment Contracts	2	EO		3/1	Company	
	40	Actuarial Opinion required by Modified Guaranteed Annuity Model Regulation	2	EO		3/1	Company	
	41	Financial Officer Certification Related to Clearly Defined Hedging Strategy required by Actuarial Guideline XLIII	2	EO		3/1	Company	
	42	Management Certification that the Valuation Reflects Management's Intent required by Actuarial Guideline XLIII	2	EO		3/1	Company	
	43	Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV	2	EO		3/1, 5/15, 8/15, 11/15	Company	
	44	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXV	2	EO		3/1, 5/15, 8/15, 11/15	Company	
	45	Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI	2	EO		3/1, 5/15, 8/15, 11/15	Company	
	46	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value)	2	EO		3/1, 5/15, 8/15, 11/15	Company	
	47	Reasonableness & Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value)	2	EO		3/1, 5/15, 8/15, 11/15	Company	
	48	RBC Certification required under C-3 Phase I	2	EO		3/1	Company	
	49	RBC Certification required under C-3 Phase II	2	EO		3/1	Company	
	50	Statement on non-guaranteed elements - Exhibit 5 Int. #3	2	EO		3/1	Company	
	51	Statement on par/non-par policies – Exhibit 5 Int. 1 & 2	2	EO		3/1	Company	
	52	RAAIS required by Actuarial Opinion and Memorandum Regulation (Model 822), Section 7A(5)	2	N/A		3/15	Company	Note Y
		III. ELECTRONIC FILING REQUIREMENTS						
	60	Annual Statement Electronic Filing	xxx	EO		3/1	NAIC	PLEASE REFER TO NOTE O
	61	March .PDF Filing	xxx	EO	3/1	NAIC		
	62	Risk-Based Capital Electronic Filing	xxx	EO	3/1	NAIC		
	63	Risk-Based Capital .PDF Filing	xxx	EO	3/1	NAIC		
	64	Separate Accounts Electronic Filing (if applicable)	xxx	EO	3/1	NAIC		
	65	Separate Accounts .PDF Filing (if applicable)	xxx	EO	3/1	NAIC		
	66	Supplemental Electronic Filing	xxx	EO	4/1	NAIC		
	67	Supplemental .PDF Filing	xxx	EO	4/1	NAIC		
	68	Quarterly Statement Electronic Filing	xxx	EO	5/15, 8/15, 11/15	NAIC		
	69	Quarterly .PDF Filing	xxx	EO	5/15, 8/15, 11/15	NAIC		
	70	June .PDF Filing	xxx	EO	6/1	NAIC		

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			Domestic		Foreign			
			State	NAIC	State			
		<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>						
	81	Accountants Letter of Qualifications	2	EO	<b>Foreign Insurers do not need to file these items with Hawaii.</b>  <b>Please do not file.</b>  <b>Skip to Section V For State Filings.</b>	6/1	Company	
	82	Audited Financial Reports	2	EO		6/1	Company	
	83	Audited Financial Reports Exemption Affidavit	1	N/A		3/1	Company	If applicable, Note J
	84	Communication of Internal Control Related Matters Noted in Audit	2	N/A		8/1	Company	Note X
	85	Independent CPA – Annual Notification of Accountant/Accounting Firm [Notification to the Commissioner in writing the name and address of the person or firm retained to conduct the annual audit.]	1	N/A		Prior to the commencement of the audit. See HRS § 431:3-302.5	Company	Note U
	86	Management's Report of Internal Control Over Financial Reporting	2	N/A		8/1	Company	
	87	Notification of Adverse Financial Condition	1	N/A		When applicable	Company	
	88	Request for Exemption to File	1	N/A		3/1	Company	If applicable, Note J
	89	Relief from the five-year rotation requirement for lead audit partner	1	EO		3/1	Company	
	90	Relief from the one-year cooling off period for independent CPA	1	EO		3/1	Company	
	91	Relief from the Requirements for Audit Committees	1	EO		3/1	Company	
		<b>V. STATE REQUIRED FILINGS</b>						
	101	Certificate of Compliance	0	0	0	N/A		No longer required, see Note Q
	102	Certificate of Deposit	0	0	0	N/A		No longer required, see Note Q
	103	Certificate of Valuation	0	0	0	N/A		No longer required, see Note Q
	104	Filings Checklist (with Column 1 completed)	1	0	N/A for Foreign Insurers	3/1	State	
	105	2014 Annual Premium Tax Statement (and payment, if applicable) – Form 314	1	0	1	3/1	State	Notes A, H and R
	106	State Filing Fees	xxx	0	xxx	xxx	State	Note C
	107	Signed Jurat <u>Domestic</u> – See Note G for Jurat Page Requirements <u>Foreign/Alien</u> – Please do NOT file the Signed Jurat Page – See Note L	0	0	0	N/A	NAIC	Notes G and L
	108	Compliance Resolution Fund Assessment - Assessment Notice will be sent to insurers	1	0	1	Due 60 days after demand	State	NOTE A for Contact Person and Phone Number
	109	Hawaii Investments – Form 322  <b>NOTE: This is a REQUIRED FILING FOR ALL LICENSED INSURERS. If the Company does not have any investments in Hawaii, file the form as NONE.</b>	1	0	1	3/1	State	NOTE A for Contact Person and Phone Number

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**COMPANY NAME:** \_\_\_\_\_ **NAIC Company Code:** \_\_\_\_\_  
**Contact:** \_\_\_\_\_ **Telephone:** \_\_\_\_\_

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			Domestic		Foreign			
			State	NAIC	State			
		<b>V. STATE REQUIRED FILINGS (Continued)</b>						
	110	Holding Company Registration Statement (Form B) and Summary of Registration Statement (Form C)  NOTE: Enterprise Risk Report (Form F) is not required at this time.	2	0	0	3/15	Company	
	111	Life Insurance Policy Illustrations – Annual Certifications by Responsible Officer and Illustration Actuary with list of illustrated forms. [To be filed by all insurers authorized to write LIFE insurance in Hawaii, as applicable.]	1	0	1	Company Determination	Company	NOTE A for Contact Person/Phone Number and Note T
	112	2015 Monthly Premium Tax Statements (and any applicable payment) – Form 323	1	0	1	2/20, 3/20, 4/20, 5/20, 6/20, 7/20, 8/20, 9/20, 10/20, 11/20, 12/20, and 1/20/2016	State	Notes A, H, R and S
	113	Certificate of Authority Extension Fee (NOTE: Due 8/16---RECEIVED date, not postmark date.)	1	0	1	8/16 (Received Date)	State	NOTE A for Contact Person/Phone Number and Notes P and R
	114	Officers & Directors: Biographical Affidavits and Notification of Change (Only if Required)	1	0	See Note V	When Applicable	NAIC	NOTE A for Contact Person/Phone Number and Note V
	115	Long-Term Care Insurance - Claims Denial Reporting Form (Due 6/30)  (Qualified Plans Only)	1	0	1	6/30	State	NOTE A for Contact Person/Phone Number and Note W
	116	Long-Term Care Insurance - Replacement and Lapse Reporting Form (Due 6/30)	1	0	1	6/30	State	NOTE A for Contact Person/Phone Number and Note W
	117	Long-Term Care Insurance - Rescission Reporting Form for Long-Term Care Policies (Due 3/1)	1	0	1	3/1	State	NOTE A for Contact Person/Phone Number and Note W
	118	Long-Term Care Insurance – Suitability Report	1	0	1	Company Determination	State	NOTE A for Contact Person/Phone Number and Notes N & W
	119	Medicare Supplement Insurance – Multiple Policies Report	1	0	1	3/1	State	NOTE A for Contact Person/Phone Number and Notes N & AB
	120	Medicare Supplement Insurance – Medicare Supplement Refund Calculation Form, Exhibit D Appendix A	1	0	1	5/31	State	NOTE A for Contact Person/Phone Number and Notes N & AB
	121	Actuarial Opinion and Company Representation required by Actuarial Guideline XXXVIII Section 8E	2	0	0	When Applicable	Company	Note AA

\*If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state. EO (electronic only filing).

\*\*If Form Source is NAIC, the form should be obtained from the appropriate vendor.

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NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[LIFE AND A & H INSURERS]
A	Required Filings Contact Person:	<b>LINE # CONTACT PERSON/BRANCH</b>  <b>#105 &amp; #112</b> Annual and Monthly Premium Tax Statements Gale Miyazaki: (808) 587-6741 E-Mail: <a href="mailto:gmiyazak@dcca.hawaii.gov">gmiyazak@dcca.hawaii.gov</a>  <b>#108</b> Compliance Resolution Fund Assessment Jerry Bump: (808) 586-0985 E-Mail: <a href="mailto:jbump@dcca.hawaii.gov">jbump@dcca.hawaii.gov</a>  <b>#109</b> Hawaii Investments – Form 322 John Pang: (808) 586-7379 E-Mail: <a href="mailto:jpang@dcca.hawaii.gov">jpang@dcca.hawaii.gov</a>  <b>#111</b> Life Insurance Policy Illustrations – Annual Certifications Rate & Policy Analysis Branch: (808) 586-2809 E-Mail: <a href="mailto:insrpaLAH@dcca.hawaii.gov">insrpaLAH@dcca.hawaii.gov</a>  <b>#113</b> Certificate of Authority Extension Fee Certification & Agency Exam Unit: (808) 586-3870 E-Mail: <a href="mailto:flo@dcca.hawaii.gov">flo@dcca.hawaii.gov</a>  <b>#114</b> Officers & Directors: Biographical Affidavits and Notification of Change  <u>Domestic Insurers</u> Accreditation Branch: (808) 586-7379 E-Mail: <a href="mailto:jpang@dcca.hawaii.gov">jpang@dcca.hawaii.gov</a>  <u>Foreign/Alien Insurers</u> Certification & Agency Exam Unit: (808) 586-3870 E-Mail: <a href="mailto:sbautista@dcca.hawaii.gov">sbautista@dcca.hawaii.gov</a>  <b>#115, #116, #117 &amp; #118</b> Long-Term Care Reporting Forms Market Conduct: (808) 586-2790 E-Mail: <a href="mailto:insurance@dcca.hawaii.gov">insurance@dcca.hawaii.gov</a>  <b>#119</b> Medicare Supplement Insurance – Multiple Policies Report Market Conduct: (808) 586-2790 E-Mail: <a href="mailto:insurance@dcca.hawaii.gov">insurance@dcca.hawaii.gov</a>  <b>#120</b> Medicare Supplement Insurance – Medicare Supplement Refund Calculation Form Rate & Policy Branch: (808) 586-2809 E-Mail: <a href="mailto:insrpaLAH@dcca.hawaii.gov">insrpaLAH@dcca.hawaii.gov</a>
		<p><i>Phone inquiries should be directed to the proper contact person.</i></p>
		(continued on next page)

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[LIFE AND A & H INSURERS]
A	<p>Required Filings Contact Person: (continued from prior page)</p> <p><i>Phone inquiries should be directed to the proper contact person.</i></p>	<p><b>ANNUAL STATEMENT AND ALL OTHER FILINGS EXCEPT THOSE LISTED ABOVE FOR DOMESTIC INSURERS</b></p> <p>John Pang: (808) 586-7379 Fax: (808) 586-3873 E-Mail: <a href="mailto:jpang@dcca.hawaii.gov">jpang@dcca.hawaii.gov</a></p> <p><b>ANNUAL STATEMENT AND ALL OTHER FILINGS EXCEPT THOSE LISTED ABOVE FOR FOREIGN/ALIEN INSURERS</b></p> <p>Frances Lo: (808) 586-3870 Fax: (808) 586-3873 E-Mail: <a href="mailto:flo@dcca.hawaii.gov">flo@dcca.hawaii.gov</a></p>
B	<p>Mailing Address:</p> <p><b>NOTE: UPDATE STREET ADDRESS FROM 2<sup>nd</sup> FLOOR TO <u>ROOM 213</u></b></p>	<p><b><u>NOTE: FOREIGN/ALIEN INSURERS DO NOT NEED TO FILE ITEMS #1 - #91 WITH HAWAII. PLEASE DO NOT FILE.</u></b></p> <p>State of Hawaii, DCCA, Insurance Division ATTN: GALE MIYAZAKI P. O. Box 3614 Honolulu, HI 96811-3614</p> <p style="text-align: center;"><u>OR</u></p> <p>State of Hawaii, DCCA, Insurance Division ATTN: GALE MIYAZAKI 335 Merchant Street, Room 213 Honolulu, HI 96813</p>
C	Mailing Address for Filing Fees:	<p>No filing fees or license fees of any kind are required to be paid at this time.</p> <p>(See Note P)</p>
D	Mailing Address for Premium Tax Payments:	<p>The premium tax address is the same as the state required filings address in Note B.</p> <p>Contact Person: Gale Miyazaki @ (808) 587-6741 E-Mail: <a href="mailto:gmiyazak@dcca.hawaii.gov">gmiyazak@dcca.hawaii.gov</a></p>
E	Delivery Instructions:	<p>All filings must be POSTMARKED no later than the indicated due date. If the due date falls on a weekend or holiday, then the deadline is extended to the next business day.</p> <p>(The EXCEPTION: Certificate of Authority Extension Fee – Line #113. This is <u>physically due</u> in our office by 8/16 or the next business day if 8/16 falls on a holiday or weekend.)</p>
F	Late Filings:	<p>Late filings are subject to a fine in an amount not less than \$100 and not more than \$500 for each day of delinquency. Any insurer failing or refusing to pay the required taxes shall be liable for a fine of \$500 or 10% of the tax due, whichever is greater; plus interest at a rate of 12% per annum on the delinquent taxes. The Commissioner may suspend or revoke the Certificate of Authority of any insurer that fails to file any of the documents required herein.</p>
G	Original Signatures: (continued on next page)	<p><b>Domestic Insurers:</b> The Annual and Quarterly Statement Jurat pages shall include signatures of at least two of the insurer's principal officers. Original signatures must be manually signed by the appropriate corporate officers and be properly notarized.</p>

	NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[LIFE AND A & H INSURERS]
	<b>G</b>	<b>Original Signatures:</b> (continued from prior page)	<b>Foreign/Alien Insurers:</b> The Annual Statement is no longer required if the statement is filed with the NAIC – see Hawaii Revised Statutes §§ 431:3-301 and 431:3-302.
	<b>H</b>	<b>Signature/Notarization/Certification:</b>	The Annual Premium Tax Statement (Line #105) and Monthly Premium Tax Statements (Line #112) each require an original signature by a duly authorized officer of the Company.
	<b>I</b>	<b>Amended Filings:</b>	Amended items must be accompanied by an explanation of the amendments. If there are signature requirements for the original filing, the same should be followed for any amendment.
	<b>J</b>	<b>Exceptions from normal filings:</b>	Companies shall apply, in writing, for exemption to a filing in Section IV in accordance with the requirements pursuant to Hawaii Administrative Rules §16-185-116.
	<b>K</b>	<b>Bar Codes (State or NAIC):</b>	N/A for all Hawaii filings.
	<b>L</b>	<b>Signed Jurat:</b>	<b>Domestic Insurers</b> – See Note G for Jurat Page requirements. <b>Foreign/Alien Insurers</b> – The signed Jurat Page is NOT required.
	<b>M</b>	<b>NONE Filings:</b>	See NAIC <i>Annual Statement Instructions</i> .
	<b>N</b>	<b>Filings new, discontinued or modified materially since last year:</b>	<p><b><u>DOMESTIC INSURERS:</u></b></p> <p><b><u>New Filings:</u></b>  Line #30 – Supplemental XXX/AXXX Reinsurance Exhibit  Line #118 – Long-Term Care Insurance – Suitability Report  Line #119 – Medicare Supplement Insurance – Multiple Policies Report  Line #120 – Medicare Supplement Insurance – Medicare Supplement Refund Calculation Form, Exhibit D Appendix A</p> <p>There are no discontinued or modified filings for domestic insurers.</p> <p><b><u>FOREIGN/ALIEN INSURERS:</u></b></p> <p><b><u>New Filings:</u></b>  Line #118 – Long-Term Care Insurance – Suitability Report  Line #119 – Medicare Supplement Insurance – Multiple Policies Report  Line #120 – Medicare Supplement Insurance – Medicare Supplement Refund Calculation Form, Exhibit D Appendix A</p> <p>There are no discontinued or modified filings for foreign/alien insurers.</p>



	NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS) [LIFE AND A & H INSURERS]	
	O	<p><b>Electronic Filing:</b></p> <p><b>Domestic Insurers:</b> Electronic filing is intended to be filing(s) submitted to the NAIC via the NAIC Internet Filing Site, which eliminates the need for a company to submit diskettes or CD-ROM to the NAIC. Please review <i>General Instructions for Companies to Use Checklist</i>.</p> <p><b>Foreign/Alien and Domestic Insurers:</b> N/A for electronic filing with Hawaii.</p>
	P	<p><b>Certificate of Authority Extension Fee:</b></p> <p>Certificate of Authority Extension Fee is due August 16. A notice with instructions will be mailed in June for the August 16 extension date. Information will also be available online (Line #113).</p> <p>Extension Information (New Fees Effective July 1, 2014):</p> <p><a href="http://cca.hawaii.gov/ins/insurers/insurance_company_license/">http://cca.hawaii.gov/ins/insurers/insurance_company_license/</a></p> <p>Website for on-line payment (portal opens in June):</p> <p><a href="https://www.ehawaii.gov/dcca/hils/renew/exe/insrenew.cgi">https://www.ehawaii.gov/dcca/hils/renew/exe/insrenew.cgi</a></p> <p>QUESTIONS – CONTACT THE CERTIFICATION &amp; AGENCY EXAM UNIT AT (808) 586-3870. E-Mail: <a href="mailto:flo@dcca.hawaii.gov">flo@dcca.hawaii.gov</a></p>
	Q	<p><b>Certificate of Compliance Certificate of Deposit Certificate of Valuation</b></p> <p>No longer required.</p>
	R	<p><b>Checks/payments:</b></p> <p><b><u>Checks should be made payable to:</u></b></p> <p style="text-align: center;">“DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS, STATE OF HAWAII”</p> <p style="text-align: center;">or</p> <p style="text-align: center;">“DCCA, STATE OF HAWAII”</p> <p>unless otherwise noted on the form. A service charge of \$25 will be assessed for each dishonored check. Your cancelled check is your receipt; an official receipt will be issued only upon written request. Please provide a self-addressed, stamped envelope for receipt.</p>

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[LIFE AND A & H INSURERS]
S	<p>Monthly Premium Tax Statements:</p> <p><b><u>NEWS ALERT:</u></b> <b><u>New Premium Tax System</u></b></p>	<p><b><u>ALL authorized insurers must file MONTHLY Premium Tax Statements for gross premiums reported [positive OR negative] during the month</u></b> (Hawaii Revised Statutes §§ 431:7-201 &amp; 202). The <b><u>monthly</u></b> statement and any applicable payment shall be due on or before the 20th day of the calendar month following the month in which the taxes accrue.</p> <p>Authorized insurers that have no amount of premiums to report during the period are <b><u>not required</u></b> to file a NONE statement for the period.</p> <p>The Hawaii Insurance Division may be transitioning to a new premium tax system to help encourage Insurers to E-File their premium tax statements and E-Pay for their premium taxes. The new OPTins system would be used to collect and track premium tax statements and payments. If you are <b><u>currently</u></b> using other third party software to file your returns, you may continue to do so, as all electronic filings will be sent to the Hawaii Insurance Division through OPTins. The increased usage of electronic filing and paying will be more cost effective and efficient for Insurers. Please continue to check our website at <a href="http://cca.hawaii.gov/ins">http://cca.hawaii.gov/ins</a> for additional information and updates.</p>
T	Life Insurance Policy Illustrations – Annual Certifications:	<p>An annual filing is required if life illustrations are used at point-of-sale or if in-force illustrations which contain non-guaranteed elements are available for no longer marketed policies. Please submit through SERFF using Filing Type “Annual Life Illus”. See §431:10D-409, HRS. Companies are not required to file if currently marketed or in-force policies are not illustrated. See Line #111.</p> <p>Questions may be directed to the Rate &amp; Policy Analysis Branch at (808) 586-2809 or E-Mail at <a href="mailto:insrpaLAH@dcca.hawaii.gov">insrpaLAH@dcca.hawaii.gov</a></p>
U	Independent CPA:	<p>Required when a change in independent CPA occurs.</p> <p>Letter stating that the independent CPA is aware of the provisions of the insurance statutes and rules that relate to accounting and financial matters of this State in accordance with whose regulation the audited financial report is made and affirming that the independent CPA will express an opinion on the financial statements in terms of their conformity to the statutory accounting practices prescribed or otherwise permitted by this State’s Insurance Division, specifying such exceptions the independent CPA may believe appropriate. (See Line #85)</p>
V	<p>Officers &amp; Directors: Biographical Affidavits and Notification of Change (Only if Required)</p> <p>[continued on next page]</p>	<p><b><u>DOMESTIC INSURERS:</u></b> Biographical Affidavits and Notifications are required for changes in officers and directors.</p> <p><b>QUESTIONS – CONTACT THE ACCREDITATION BRANCH AT (808) 586-7379. E-Mail: <a href="mailto:jpang@dcca.hawaii.gov">jpang@dcca.hawaii.gov</a></b></p> <p>*****</p>

		NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	[LIFE AND A & H INSURERS]
	V	<p>Officers &amp; Directors: Biographical Affidavits and Notification of Change (Only if Required)</p> <p>[continued from prior page]</p>	<p><b><u>FOREIGN/ALIEN INSURERS:</u></b></p> <p>Biographical Affidavits for officers and directors are required to be filed <u>ONLY</u> in the following situations:</p> <ol style="list-style-type: none"> <li><u>Initial</u> application for a Hawaii Certificate of Authority – See UCAA Expansion procedures.</li> <li>When there is a change in officers and directors involving an acquisition or merger of an insurer possessing a Hawaii Certificate of Authority – Follow the UCAA Corporate Amendment procedures.</li> <li>Redomestications to Hawaii - See UCAA Primary procedures.</li> <li>Upon request.</li> </ol> <p>We <b><u>DO NOT</u></b> require Biographical Affidavits or Notifications if the only change involves officers and/or directors.</p> <p>QUESTIONS – CONTACT THE CERTIFICATION &amp; AGENCY EXAM UNIT AT (808) 586-3870. E-Mail: <a href="mailto:sbautista@dcca.hawaii.gov">sbautista@dcca.hawaii.gov</a></p>
	W	Long-Term Care Insurance Reporting Forms:	<p>Line #115 – Claims Denial Reporting Form pursuant to §431:10H-222(f).</p> <p>Line #116 – Replacement and Lapse Reporting Form pursuant to §431:10H-222(b).</p> <p>Line #117 – Rescission Reporting Form for Long-Term Care Policies pursuant to §431:10H-218(f).</p> <p>Line #118 – Long-Term Care Insurance – Suitability Report pursuant to §431:10H-213(i).</p> <p>The Long-Term Care Insurance Reporting Forms are available on our website: <a href="http://cca.hawaii.gov/ins/insurers/">http://cca.hawaii.gov/ins/insurers/</a></p> <p>All 4 forms are required from all insurers that write or have inforce LTC policies.</p> <p>QUESTIONS – Contact Market Conduct at (808) 586-2790 or via E-Mail at <a href="mailto:insurance@dcca.hawaii.gov">insurance@dcca.hawaii.gov</a></p>
	X	Communication of Internal Control Related Matters Noted in Audit:	Line #84 - HAR section 16-185-110 requires this written communication whether or not material weaknesses were noted by the auditor within 60 days of filing the audited financial report.
	Y	RAAIS Required by Actuarial Opinion and Memorandum Regulation (Model 822), Section 7A(5)	Pursuant to HAR § 16-169-8, in accordance with HRS § 431:5-307, companies domiciled in Hawaii shall submit the Regulatory Asset Adequacy Issues Summary no later than March 15 of the year following the year for which a statement of actuarial opinion based on asset adequacy is submitted (Line #52).
	Z	Actuarial Memorandum Related to Universal Life with Secondary Guarantee Policies required by Actuarial Guideline XXXVIII 8D	This filing applies to any domestic insurer with products that are subject to Actuarial Guideline XXXVIII, paragraph 8D and is an annual filing due to the Hawaii Insurance Division by April 30 (Line #35).

	NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[LIFE AND A & H INSURERS]
AA	Actuarial Opinion and Company Representation Required by Actuarial Guideline XXXVIII Section 8E	This filing applies to any domestic insurer with products that are subject to Actuarial Guideline XXXVIII, paragraph 8E and is submitted to the Hawaii Insurance Division when the insurer plans to issue new products subject to this section of the Guideline (Line #121).	
AB	Medicare Supplement Reports:	<p>Line # 119 – Medicare Supplement Insurance – Multiple Policies Report pursuant to HAR §16-12-12.6.</p> <p>Line # 120 – Medicare Supplement Insurance – Medicare Supplement Refund Calculation Form pursuant to HAR §16-12-7(b)(1).</p> <p>The Medicare Supplement Report Forms are available on our website: <a href="http://cca.hawaii.gov/ins/har/">http://cca.hawaii.gov/ins/har/</a>. Please file forms through SERFF.</p> <p>QUESTIONS:</p> <p>(Line #119) Contact Market Conduct at (808) 586-2790 or via E-Mail at <a href="mailto:insurance@dcca.hawaii.gov">insurance@dcca.hawaii.gov</a></p> <p>(Line #120) Contact the Rate &amp; Policy Branch at (808) 586-2809 or via E-Mail at <a href="mailto:insrpaLAH@dcca.hawaii.gov">insrpaLAH@dcca.hawaii.gov</a></p>	
AC	Website:	<p>Please visit the following website for additional information:</p> <p><a href="http://cca.hawaii.gov/ins/">http://cca.hawaii.gov/ins/</a></p>	

**STATE OF HAWAII**  
**Life and A & H Insurers - General Instructions**  
**For Companies to Use Checklist**

**Please Note:** This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist.

**Electronic filing is intended to be filing(s) submitted to the NAIC via the NAIC Internet Filing Site, which eliminates the need for a company to submit diskettes or CD-ROM to the NAIC. Companies are not required to file hard copy filings with the NAIC.**

**Column (1) (Checklist)**

DOMESTIC companies should copy the checklist and place an "X" in this column when mailing information to the state. (The checklist is N/A for FOREIGN companies.)

**Column (2) (Line #)**

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

**Column (3) (Required Filings)**

Name of item or form to be filed.

The **Annual Statement Electronic Filing** includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The **March .PDF Filing** is the .pdf file for annual statement data, detail for investment schedules, and supplements due March 1.

The **Risk-Based Capital Electronic Filing** includes all risk-based capital data.

The **Risk-Based Capital .PDF Filing** is the .pdf file for risk-based capital data.

The **Separate Accounts Electronic Filing** includes the separate accounts annual statement and investment schedule detail.

The **Separate Accounts .PDF Filing** is the .pdf file for the separate accounts annual statement and all investment schedule detail.

The **Supplemental Electronic Filing** includes all supplements due April 1, per the *Annual Statement Instructions*.

The **Supplemental .PDF Filing** is the .pdf file for all supplemental schedules and exhibits due April 1.

The **Quarterly Statement Electronic Filing** includes the complete quarterly statement data.

The **Quarterly Statement .PDF Filing** is the .pdf file for quarterly statement data.

The **June .PDF Filing** is the .pdf file for the Audited Financial Statements and Accountants Letter of Qualifications.

**Column (4) (Number of Copies)**

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (E) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail if such investment schedule data is available to the states via the NAIC database. The checklists reflect this action taken by the Blanks (EX4) Task Force. **Hawaii waives printed annual and quarterly statements from the foreign/alien insurers and relies upon the NAIC database for these filings. This waiver also includes all of the supplemental annual statement filings.**

**Column (5) (Due Date)**

Indicates the date on which the company must file the form.

**Column (6) (Form Source)**

This column contains one of three words: "NAIC," "State," or "Company." If this column contains "NAIC," the company must obtain the forms from the appropriate vendor. If this column contains "State," the state will provide the forms either with the filing instructions (generally, on its website) OR will be mailed to the insurer at a later date. If this column contains "Company," the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

**Column (7) (Applicable Notes)**

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.

**Phone inquiries should be directed to the proper contact person (SEE NOTE A).**